

## **IC 5-11-12**

### **Chapter 12. Modernization of County Records Systems**

#### **IC 5-11-12-1**

##### **Installation of modern tax accounting systems**

Sec. 1. Anything in existing law pertaining to the mode and form of records and accounting system in the offices of the county treasurer and county auditor to the contrary notwithstanding, hereafter the several boards of county commissioners may provide for the installation of modern tax accounting systems in the offices of the treasurer and auditor of such counties by certifying a detailed description of the proposed installation and system and the records, books, ledgers and forms proposed to exemplify such systems and methods to the state board of accounts of the state of Indiana after approval by such board of county commissioners. The said state board of accounts shall examine the forms, systems, and methods so proposed and if approved, shall certify that fact to such board of county commissioners and thereupon such board of county commissioners shall be at liberty, if it find that the installation and adoption of such new system and the use of such new forms will be of benefit to the county and that such benefit will exceed or at least equal the cost thereof, to install, adopt and order the use of such new system, forms, ledgers, and methods; but no expenditure for forms or equipment shall be made nor any obligation incurred for that purpose until funds therefor have been appropriated by the county council as now provided by law. No such records, books, ledgers, forms, system or equipment shall be installed or purchased or leased until and unless the board of commissioners shall have invited and received bids thereon in the manner and subject to the provisions of law concerning the purchase of other county materials, supplies and equipment.

*(Formerly: Acts 1937, c.203, s.1.)*

#### **IC 5-11-12-2**

##### **Change of county systems of accounting; necessity of approval**

Sec. 2. A board of county commissioners may not change its tax accounting system, system of accounting and reporting, or use of forms, ledgers, or other records under this chapter without the approval of the state board of accounts.

*(Formerly: Acts 1937, c.203, s.2.) As amended by P.L.3-1986, SEC.23.*

#### **IC 5-11-12-3**

##### **Approval and certification of systems; purpose of act**

Sec. 3. The state board of accounts shall approve and certify only such systems and methods of accounts and records which are uniform as to the several counties having substantially similar accounting problems in reference to such offices and which will permit of the use of modern office equipment, provide for a progressive audit, insure a complete and accurate report of

government receipts and disbursements, detect error, make fraud difficult, save labor (clerical and other), trace wastes and compare efficiencies, and summarize results in such a manner that the most efficient management of government affairs will be clearly indicated, it being the declared purpose of this chapter to permit the modernization of such accounting system in keeping with the improvement of standards of business efficiency and competency and which will preserve and make as readily available to the public and officials the information required by law to be kept and preserved and made available in the offices affected.

*(Formerly: Acts 1937, c.203, s.3.) As amended by P.L.25-1986, SEC.44.*

#### **IC 5-11-12-4**

##### **Preparation and maintenance of manually prepared ledgers and registers following implementation of automated accounting systems**

Sec. 4. If a county implements, consistent with the provisions of this chapter, an automated accounting system that:

- (1) is in place during at least one (1) state board of accounts audit; and
- (2) is approved by the state board of accounts as a result of that audit;

the county treasurer is not required to prepare and maintain a manually prepared fund ledger and ledger of receipts or a manually prepared register of investments after the date of the approval of the automated accounting system by the state board of accounts.

*As added by P.L.57-1993, SEC.1.*